



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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COMMISSIONER OF ADMINISTRATION

April 16, 2004

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2004-45

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Employee/Employer Retirement System Rates for Fiscal Year 2004/2005

Attached is a table listing the employee/employer retirement system rates in effect for the 2004/2005 fiscal year. Louisiana State Employees' Retirement System (LASERS), Teachers' Retirement System (TRSL), Registrar of Voters Employees' Retirement System (ROVERS) and Louisiana School Employees' Retirement System (LSERS) have made changes to the employer contribution rates. District Attorneys' Retirement System has added an employer contribution rate. Also, effective the beginning of January, 2004 State Police Retirement has changed from a post tax to a pre tax plan.

Retroactive adjustments processed in ISIS HR will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. Adjustments for periods paid through the Uniform Payroll System (3/18/2001 and prior) must be handled manually; this is detailed in OSUP Memorandum [#2002-08](#). OSUP **must** be contacted prior to entering these manual adjustments.

Note: Agencies must contact OSUP's Wage and Tax Administration Unit prior to processing retroactive adjustments that affect an Optional Retirement Plan (ORP). Special adjustments may be necessary. Refer to OSUP Memorandum [#2003-03](#) for more information.

If you have any questions, please call a member of the OSUP Wage and Tax Administration Unit at (225):

Tiko Ary	342-1652	Rachel Bryant	342-1651
Wendy Eggert	219-0191	Chelette Jarrett	342-0714

JWC:THA:kmb

[Attachment](#)

**FISCAL YEAR 2004/2005 RETIREMENT CONTRIBUTION RATES**

	<b>ISIS HR Plan Code</b>	<b>Employee Rate</b>		<b>Employer Rate</b>
		<b>Pre-Tax</b>	<b>Post-Tax</b>	
<b>State Retirement</b>				
State Employees'	LASE	7.50%		19.10%
Corrections Component 1	LC01	9.00%		19.10%
Corrections Component 2	LC02	9.00%		19.10%
Wildlife & Fisheries Plan	LASW	9.50%		19.10%
Legislative Plan	LASE	11.50%		19.10%
Treasurer's Plan	LAST	7.50%		19.10%
ORP-Great West	LAOG	7.50%		19.10%
LASERS DROP	LASD			
LASERS 100% Vested	LA40			19.10%
LASERS Misc Plan	LAMP	8.50% - 11.00%		19.10%
LASERS Governor	LASG	11.50%		19.10%
<b>Teachers' Retirement</b>				
Teachers' Retirement	TRSL	8.00%		17.30%
Non-Deferred Teachers' Plan	TRSN		8.00%	17.30%
ORP-Aetna Teachers' Plan	ORPA	8.00%		17.30%
ORP-TIAA Teachers' Plan	ORPT	8.00%		17.30%
ORP-VALIC Teachers' Plan	ORPV	8.00%		17.30%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			17.30%
<b>State Police Retirement</b>				
State Police Retirement	LSPR	8.00%		
State Police Retirement DROP	LSPD			
State Police 100% Vested	LT33			
<b>Registrar of Voters Employees' Retirement</b>				
Registrar of Voters Employees' Retirement	ROVR		7.00%	8.25%
ROVERS DROP	ROVD			
<b>District Attorneys'</b>				
District Attorneys'	LDAR		7.00%	3.75%
District Attorneys' DROP	LDAD		0.50%	3.75%
<b>La. Deferred Comp. Retirement</b>				
Plan 1, without state share	457R	7.50%		
<b>School Employees' Retirement</b>				
School Employees' (sheltered plan)	LSER	7.50%		18.80%
LSERS DROP	LSED			
LSERS 100% Vested	LE35			
<b>Sheriff's Pension &amp; Relief Fund</b>				
Sheriff's Pension	SPRF	9.80%		9.75%
<b>Parochial Employees Retirement System</b>				
Soil and Water Employees, Plan B	PARB	3.00%		5.25%
<b>Social Security</b>			6.2%	6.2%
<b>Medicare</b>			1.45%	1.45%